

1941

One Hundred and Twenty-sixth Annual Report of the Selectmen, Assessors, Treasurer, Overseers of the Poor, Street Commissioner and Superintendent of Schools of the Town of Hermon for the Municipal Year Ending March 3, 1941

Hermon (Me.)

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

Repository Citation

Hermon (Me.), "One Hundred and Twenty-sixth Annual Report of the Selectmen, Assessors, Treasurer, Overseers of the Poor, Street Commissioner and Superintendent of Schools of the Town of Hermon for the Municipal Year Ending March 3, 1941" (1941). *Maine Town Documents*. 6303.

<https://digitalcommons.library.umaine.edu/towndocs/6303>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

352.0741

One Hundred Twenty-sixth Annual Report
OF THE
SELECTMEN, ASSESSORS, TREASURER
OVERSEERS OF THE POOR
STREET COMMISSIONER
AND
SUPERINTENDENT OF SCHOOLS
OF THE
Town of Hermon
FOR THE
Municipal Year Ending March 3, 1941



JORDAN-FROST PRINTING CO.
BANGOR, MAINE
1941

NOV 5 1941

Warrant

Penobscot, ss

State of Maine

To Ray T. Luce, a Constable of the Town of Hermon in said County, Greeting.

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Hermon, qualified by law to vote in the town affairs to assemble at the high School Gymnasium, on Monday, the tenth day of March, A. D. 1941 at ten o'clock in the forenoon to act on the following articles, to wit:

Article 1. To choose a moderator to preside at said meeting.

Article 2. To choose a Town Clerk.

Article 3. To see if Town will vote to accept the Town Report as printed.

Article 4. To elect three or more Selectmen, Assessors and Overseers of the Poor.

Article 5. To elect one member of the School Committee.

Article 6. To elect a Town Treasurer.

Article 7. To see if the town will vote to have one or more road Commissioners.

Article 8. To see if the town will elect one or more Road Commissioners.

Article 9. To elect one or more Road Commissioners.

Article 10. To see what sum of money the town will grant and raise for the maintenance of Summer Roads and Bridges, Winter Roads, Special Resolve Roads, for the support of Schools, for School books, Repairs of School houses, School-Incidentals, Improvement of Cemeteries, Memorial Expenses, Support of the Poor, and Contingent Expenses.

Article 11. To see what sum of money the town will grant and raise for the High School.

Article 12. To fix compensation of Tax Collector, S. S. Committee, Town Treasurer, and Road Commissioner, and Selectmen.

Article 13. To elect a Tax Collector, three Constables and all other necessary town officers.

Article 14. To see if the town will vote to elect one or more fire wards, one of which will be designated as Fire Inspector, and fix compensation for same.

Article 15. To see what sum the town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930 or under the provisions of Section 3, Chapter 229, Public Laws of 1937.

Article 16. To see if the town will vote to authorize the assessors to rescind any amounts appropriated by the town for State Aid Highway construction in excess of the amount required to meet State apportionments.

Article 17. To see what sum, if any, the town would recommend to take from the joint State Aid account for the purpose of applying bituminous surface treatment to State Aid Roads, in excess of the requirements of Section 2, Chapter 132, P. L. 1935.

Article 18. To see if the town will vote in favor of joining third class and state aid construction moneys.

Article 19. To see if the town will vote to reconstruct the bridge over Black Stream on the Fuller Road in conjunction with the Bridge Act, and provide money for same.

Article 20. To see if the town will vote to install and maintain street lights at Hermon Corner, Northern Maine Junction, Snow's Corner, and other necessary places, and raise money for same.

Article 21. To see if the town will vote to raise (\$100) to purchase land of E. L. Grant between old town lot and High School building.

Article 22. To see if the town will grant and raise money for the maintenance of the State Highway and State Aid Highways within the limits of the town under the provisions of Section 9, 18, 36, 37, and 38, of the Revised Statutes of 1930.

Article 23. To see if the town will vote to authorize its Treasurer to make temporary loans, said loans to be approved by the Selectmen, and not to exceed the total tax levy of the preceding municipal year in which they are made, said loans to be paid out of money raised by taxes during the current year in which said loans are made in accordance with the provisions of Section 83, Chapter 5, of the Revised Statutes of Maine and all acts amendatory thereof and additional thereto.

Article 24. To see if the town will vote to grant and raise the sum of \$663.00 for the maintenance of improved sections of the Third Class Road in accordance with the provisions of Section 43 to 47 inclusive of Chapter 28, of the Revised Statutes of 1930.

Article 25. To see what sums the town will vote to raise for the repairs of the Smith Road, so-called, and the Clark Road, Boston Road, Ohio St., York Road and Bryant Road.

Article 26. To see if the town will vote to install a fire escape for the high school gym, and raise money for same.

Article 27. To see if the town will vote to buy additional fence or remove old fence at Hermon Pond Cemetery, and raise money for same.

Article 28. To see if the town will vote to set aside the automobile excise tax receipts for the purpose of paying town notes now due and remaining unpaid.

Article 29. To see whether or not the Town will vote to enter into a contract with Central Maine Power Company for a term of ten (10) years substantially in the form to be presented to the meeting, whereby, in consideration of the extension by Central Maine Power Company of its lines along the Black Stream Road, so called, beginning at the residence of Salvatore Aieta; thence extending northerly along said Black Stream Road a distance of approximately .45 of a mile to the residence of Florence E. Grant, and in consideration of the company's furnishing and delivering to the Town electric energy for the lighting of the High School, the Town will pay to the company during the term of the contract for the electric energy furnished for lighting the high school the sums prescribed by the company's schedule of rates and, in addition, to pay to the company annually for the term of the contract, beginning with the effective date thereof, a sum equal to all taxes assessed, imposed or levied by the Town upon the above described line extension.

Article 30. To see what action the Town will take with reference to authorizing the Selectmen in the name and on behalf of the Town to execute and deliver to Central Maine Power Company the contract described in the preceding Article.

Article 31. To see if the town will vote to authorize the Treasurer and Board of Selectmen to sell and convey in the name of the inhabitants of the Town of Hermon the interest in any real estate which the town may own by virtue of tax deed and liens.

Article 32. To see if the town will vote "yes" or "no" on the following:

The selectmen of the Town of Hermon are hereby authorized to deduct from any sums now or hereafter due to the inhabitants of said Town of Hermon one-half of said sum or sums so due to said inhabitants as aforesaid, the same to be applied toward the payment of any sum or sums due from said inhabitants of said town of Hermon on account of taxes prior to April 1st, of current year whether said taxes be in the hands of the Collector of Taxes or merged in a tax deed or deeds in the hands of the Town Treasurer.

If and when all such unpaid taxes and tax deeds shall have been fully satisfied said Selectmen of the said Town of Hermon, are authorized to deduct from any sum or sums now or hereafter due to said inhabitants as aforesaid one fourth thereof the same to be applied toward the payment of any tax assessed against said inhabitants for the current year in said town and remaining unpaid.

Article 33. To see what sum the town will vote to grant and raise for insurance on High School Building.

Article 34. To see if the town will grant and raise \$1000.00 for Mothers' Aid.

Article 35. To see what sum of money the town will vote to raise and appropriate for advertising our natural resources, advantages and attractions under the provisions of Chapter 5, section 82 of the Revised Statutes of 1930, said sum to be expended under the direction of the State of Maine Publicity Bureau.

Article 36. To see if the town will vote to raise and appropriate \$50.00 for Public Health Nursing, said sum to be expended by the State Bureau of Health, for local service.

Article 37. To fix the salary of the Health Officer, said salary to include payment for all services in connection with health work in the schools.

Article 38. To see if the town will vote in favor of the employment by the Overseers of the Poor of a Physician to act as town physician whose duty will be to attend to all cases of sickness both medical and surgical when the patient is dependent upon public charity and having a settlement in this town, and fix the salary of such physician.

Article 39. To fix the hourly wage on common road work.

Article 40. To see what sum of money the town will grant and raise for support of the course in agriculture.

Article 41. To see if the town will vote to suspend indefinitely the Hermon Pond School, known as District No. 1.

Article 42. To see if the town will vote to authorize the selectmen to sell and convey, in the name of the inhabitants of the town of Hermon, the Town's interest in the school building known as No. 1 Hermon Pond School.

Article 43. To see if the town will vote to accept and receive under the provisions of the law, the sum of one hundred dollars (\$100) from the estate of A. Linnis Snow, the income to be used for the Perpetual care of the L. D. Snow lot in the Snow Corner Cemetery.

Article 44. To see if town will vote to accept and receive under the provisions of the law, the sum of one hundred dollars (\$100) from the estate of Arthur G. Baldwin, late of Brewer, the income to be used for the perpetual care of the Fred W. Baldwin lot in Evergreen Cemetery.

The Selectmen give notice that they will be in session for the purpose of revising and correcting list of voters, at the High School Gymnasium at 9.00 o'clock in the forenoon on the day of said meeting.

M. L. HILLMAN,

M. E. PATTEN,

W. O. PENDLETON,

Selectmen of Hermon.

TOWN OF HERMON

Incorporated 1814

Population 1204

TOWN OFFICERS

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

M. L. Hillman M. E. Patten W. O. Pendleton

Town Clerk and Treasurer.....E. N. Grant

Street Commissioner.....L. A. Bowen

Tax Collector.....R. T. Luce

SUPERINTENDENT OF SCHOOLS

C. H. Grant

SUPERINTENDING SCHOOL COMMITTEE

Dorothy Robinson R. T. Luce L. N. Higgins

BOARD OF HEALTH

Ray T. Luce C. O. Hunt Olin Andrews

LOCAL HEALTH OFFICER

Geo. Horton, M. D.

To the Taxpayers of Hermon:

Gentlemen: In accordance with the Statutes of the State, we herewith submit for your consideration, the one hundred and twenty-sixth annual Report of the Board of Selectmen, Assessors, Overseers of the Poor, Treasurer, Street Commissioner and Supt. of Schools for the year ending March 1st, 1941.

Assessors' Report

Number of polls taxed	322
Number of polls not taxed	36
Rate of taxation . . . . .	.058
Amount assessed on each Poll	\$3.00

VALUATION OF TOWN

Real Estate, resident	\$259,560.00
Real Estate, Non-resident	180,450.00

Total Real Estate	\$440,010.00
-----------------------------	--------------

Personal Estate, resident	\$50,850.00
Personal Estate, Non-resident	21,280.00

Total Personal Estate	\$72,130.00
---------------------------------	-------------

Grand Total	\$512,140.00
-----------------------	--------------

Amount assessed on 322 Polls at \$3.00	\$966.00
Amount assessed on \$512,140.00 at .058	29,704.12

Total amount assessed	\$30,670.12
---------------------------------	-------------

PERSONAL PROPERTY

	No.	Av. Val.	Total
Horses	127	\$62.90	\$7,789.00
Colts	1	70.00	70.00
Cows	582	27.28	15,860.00
Three year olds	150	25.13	3,770.00
Two year olds	177	19.60	3,370.00
Oxen	8	18.75	150.00
Poultry (over 50)	1335	.60	801.00
Total amount			\$31,810.00

EXEMPT LIVE STOCK

	No.	Av. Val.	Total
Colts, over two years	4	\$57.50	\$230.00
Colts under two years	3	40.00	120.00
One year old	202	10.89	220.00
Sheep (to 35 in number)	100	5.43	543.00
Swine (to 10 in number)	202	2.32	468.00
Poultry (to 50 in number)	2987	.60	1,780.00
Total amount			\$4,995.00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in trade	\$3,050.00	
Gasoline tanks	1,250.00	
Other property	35,140.00	
Radios—61	880.00	
	<hr/>	\$40,320.00
Amount of live stock brought forward	<hr/>	\$31,810.00
		<hr/>
Total amount		\$72,130.00

Railroad Property	\$125,820.00
Power Co. 2	16,100.00
Eastman Car Co.	2,500.00
Property exempt by assessors	2,630.00
Town property other than School Buildings	2,900.00

APPROPRIATIONS

Support of Poor	\$2,800.00
Support of Schools	5,500.00
Highways and Bridges	1,000.00
Flood Relief	1,000.00
Snow and Ice Removal	1,200.00
State Aid Road	799. ⁵⁰ / ₁₀₀
State Aid Maintenance	1,000.00
Third Class Road Maintenance	619.00
Special Resolve Maintenance	300.00
Smith Road	300.00
Clark Road	300.00
Mill Road	100.00
Snow Fence	125.00
Tractor House	250.00
Contingent Expenses	2,700.00
Aid to Dependent Children	1,000.00
Memorial Expense and care of Sold- ier's Monument	25.00
Care of Cemeteries	150.00
High School	3,600.00
Agriculture	700.00
School Incidentals	200.00
Repair of School houses	900.00
High School insurance	250.00

Total Appropriations	\$24,818.50
--------------------------------	-------------

State Tax	\$3,956.38	
County Tax	1,025.10	
Overlay	870.14	
Supplementary Tax	107.40	
	<hr/>	\$5,959.02
Total amount assessed		<hr/> \$30,777.52

Respectfully submitted,

M. L. HILLMAN,

M. E. PATTEN,

W. O. PENDLETON,

Assessors of Hermon.

Report of Selectmen

AID TO DEPENDENT CHILDREN

Raised by the town	\$1,000.00
Paid State Treasurer	500.00
<hr/>	
Unexpended to Summary	\$500.00

MEMORIAL EXPENSES AND CARE OF SOLDIERS MONUMENT

Amount raised by the town		\$25.00
Paid Maine Fireworks and Specialty Co. .	\$11.20	
Benjamin Beatty	8.00	
C. W. Kimball	2.00	
<hr/>		
Total paid out		\$21.20
<hr/>		
Unexpended to Summary		\$3.80

INSURANCE ON HIGH SCHOOL BUILDING

Raised by town		\$250.00
Paid Lewis P. Smith, Agency	\$136.06	
Leroy W. Ames	164.00	
<hr/>		
		\$300.06
<hr/>		
Overdraft to summary		\$50.06

PROTECTION OF PERSONS AND PROPERTIES

Paid City of Bangor Fire Department		
Pickard, Brackett and Turn		
Inn fires		\$99.00
Overdraft to summary		99.00

CARE OF CEMETERIES

Raised by the town		\$150.00
Paid Alfred Grant, Hermon Pond Cemetery	\$20.00	
Albert Smart, Pine Tree Cemetery	15.00	
W. J. Edminster, North Hermon Cemetery	22.50	
W. H. Snow, Snow's Corner Cemetery	22.50	
Paid C. L. Small, Evergreen Cemetery	22.50	
Total Amount expended		<u>\$102.50</u>
Unexpended to summary		\$47.50

OVERLAY

Appropriation	\$870.14	
Unexpended to Summary		<u>\$870.14</u>

INTEREST

Smith, White & Stanley	\$1.56	
Accrued Int. on Smith Note	12.46	
Overdraft to Summary	747.95	
		<u>\$761.97</u>
Paid C. H. Grant	\$355.63	
Gerald Nowell	231.88	
W. S. Pike	67.71	
E. L. Grant	60.00	
Merrill Trust Co.	46.75	
		<u>\$761.97</u>

STATE AND COUNTY TAX

State Tax	\$3,956.38
County Tax	1,025.10
	<hr/>
	\$4,981.48

DOG TAX

Dog Tax	\$155.50
Paid State Treasurer	155.50

SUPPLEMENTARY TAX

Ray T. Luce, Collector	\$107.40
	<hr/>
Unexpended to summary	\$107.40

TEMPORARY LOANS

Gerald Nowell	\$4,500.00
E. L. Grant	1,500.00
	<hr/>
	\$6,000.00
Paid Gerald Nowell	4,500.00
E. L. Grant	1,500.00
	<hr/>
	\$6,000.00

NOTES PAYABLE

C. H. Grant, High School Note	\$5,000.00
C. H. Grant, 1933 Loan	2,000.00
W. S. Pike, Snow Equipment	1,300.00
Gerald Nowell, P. W. A. Note	3,485.00
Mattie Webber	1,500.00
Transferred from Bridge Account	3,400.00
	<hr/>
	\$16,685.00
Paid Mattie Webber	\$1,500.00
W. S. Pike	1,300.00
C. H. Grant	3,000.00
Balance to 1941	10,885.00
	<hr/>
	\$16,685.00

ACCOUNTS RECEIVABLE

Balance Due	\$587.36	
Due from State—Poor	207.09	
from Glenburn—Snow	25.00	
	<hr/>	\$819.45
Received From:		
Town of Levant	\$115.60	
City of Presque Isle	9.79	
State of Maine	71.18	
Town of Hartland	292.50	
W. H. Snow	10.00	
To Net Debt Porcupine Bounties	7.75	
Bangor, Poor	30.54	
Balance to 1941	282.09	
	<hr/>	\$819.45

ACCOUNTS PAYABLE

1940:		
Audrey Leathers, Over-payment tax lien	\$1.50	
State of Maine, Old Age Assistance	58.90	
Files and O'Keefe, Sander	147.57	
1941:		
State of Maine, Highway Petrol	\$625.99	
	<hr/>	\$833.96
Paid:		
State of Maine	\$58.90	
Files and O'Keefe	147.57	
Audrey Leathers	1.50	
Balance for 1941	625.99	
	<hr/>	\$833.96

NOTES RECEIVABLE

Henry Smith Note	\$127.62	
Interest accrued	6.38	
	<hr/>	
Balance to 1941		\$134.00

HEALTH AND SANITATION

Paid: Johnson's Pharmacy	\$3.70	
G. H. Horton, as Health Officer	50.00	
E. N. Grant, Recording births, deaths, and marriages	23.25	
		<hr/>
Overdraft to summary		\$76.95

OLD AGE ASSISTANCE

Balance from 1939	\$294.47	
Received from State	706.77	
		<hr/>
		\$1,001.24
 Paid State Treasurer	 \$706.80	
Balance to 1941	294.44	
		<hr/>
		\$1,001.24

EXCISE TAX

R. T. Luce, collector	\$1,737.52	
Unexpended to summary	1,737.52	
		<hr/>

SNOW FENCE

Raised by town	\$125.00	
Paid Standard Fence Co.	147.49	
		<hr/>
Overdraft to Summary		\$22.49

TRACTOR HOUSE

Raised by Town	\$250.00	
Raised of Mrs. Florian Ellingwood, old Tractor House	10.00	
Raised of J. A. Lord, lumber	7.00	
Raised of W. O. Pendleton, lumber	4.00	
		<hr/>
Total		\$271.00

Paid Albion Saunders, Labor and Trucking	\$73.62
Alvah Saunders, labor and Trucking	10.94
M. L. Hillman, Trucking	10.26
Albion Patten, Trucking	3.40
M. E. Patten, Labor	6.00
W. O. Pendleton, Labor and Material	94.73
H. W. Worthen, Lumber	10.40
Morse & Co., Material	19.60
C. W. Kimball, Material	2.34
W. H. Wotton, Shingles	26.00
R. W. Snow, Gravel	2.30
R. B. Dunning, Material	10.53
Total	<hr/> \$270.12
Unexpended to Summary	<hr/> \$.88

CONTINGENT EXPENSE

Appropriation	\$2,700.00
Received from F. L. Ellingwood, Jr., light school house	50.00
Sophia Chevarie, victualers license	2.00
Ethel Schramlin, victualers license	2.00
Walter Edminster, cemetery lot	5.00
Will Grant, cemetery lot	6.00
Treasurer of State—Bank Stock	12.93
E. P. Bishop, Rent of town-farm	5.00
Treasurer of State, Tax on D. Robertson place	121.00
Treasurer of State, Tax on Gertrude Robinson place ..	67.00
Treasurer of State, R. R. Tax .....	.40
Lewis P. Smith, Agency, Refund on hold-up policy ..	20.00
Treasurer of State, Dog License refund	45.43
Asbry Thomas, lot in Pleasant Hill Cemetery	8.00
Treasurer of State, Setting posts on railroad crossing ..	4.10
	<hr/> \$3,048.86

E. T. Sullivan, Audit Expense	\$176.00
Annie Witherly, typing reports	12.00
C. D. Merrifield Co., office supplies	49.42
Edgar R. Crozier, Treasurer's Bond	50.00
Loring, Short and Harmon, office supplies	2.75
W. O. Pendleton, Traveling expenses	38.95
Burr Printing Co., office supplies	4.55
Merrill Trust Co., Service charges	8.91
Daniel Frazier, Jr., Microphone ad	3.00
Fox & Ginn, Express on commodities	2.27
Maynard's Express, Express on commodities	44.21
Myron F. Goodell, cleaning and oiling adding machine	2.00
M. E. Patten, Travel and expenses	28.10
Dillingham's, office supplies	19.40
Bernice Gordon, typing check lists	13.00
M. L. Hillman, Travel and expenses	159.20
W. O. Pendleton, Salary as Third Selectman	100.00
M. E. Patten, Salary as Second Selectman	150.00
M. L. Hillman, Salary as First Selectman	300.00
B. & A. Railroad Co., Rent for school house lot	1.00
Register of Deeds, Discharging Tax Liens	12.00
E. N. Grant, Salary as Treasurer	175.00
Jordan-Frost Printing Co., Printing Town Reports	94.75
Lewis P. Smith Agency, Tax Collector Bond	50.00
Frank Stewart, Burning brush on R. R. crossings.	3.00
M. E. Patten, Indexing Clerk's book	2.00
Harvey Printing Co., office supplies	2.50
G. H. Horton, M. D., A. D. C. examination	3.00
Typewriter Equipment Co., Typewriter	25.00
Lewis P. Smith Agency, Hold-up Policy	20.00
C. H. Grant, Salary as Supt. of Schools	360.00
Dunham-Hanson Co., Top for office desk	1.31
Lewis P. Smith Agency	20.00
Lewis P. Smith Agency, additional ins. on tractor and tractor house	8.34
Alton Fletcher, Setting stone on Carmel line	1.40

Amy Grant, Salary as Ballot Clerk	\$8.25
Grace Andrews, Salary as Ballot Clerk	8.25
Grace Lawrence, Salary as Election Clerk	8.25
R. W. Patten, Salary as Election Clerk	5.50
Kenneth Burton, Salary as Election Clerk	2.75
R. W. Patten, Setting posts at R. R. Crossing	2.35
M. E. Prescott, Setting posts at R. R. Crossing	1.75
Kenneth Burton, Dog Constable	15.00
Hutchins Bros., Office supplies	1.00
Lewis P. Smith Agency, Ins. on tractor and plow	13.06
Joseph Lezberg, M. D., Examination of Edward Pomeroy	3.00
C. W. Kimball, Bags and office supplies	3.73
L. M. Higgins, Salary as S. S. Committee	15.00
R. T. Luce, Salary, as S. S. Committee	15.00
Dorothy Robinson, Salary as S. S. Committee	15.00
A. H. Andrews, Plumbing Inspector	5.00
Trask & Libby, Burial for Flora Adams	68.00
R. T. Luce, Office supplies	12.15
E. N. Grant, Office supplies	13.66
E. P. Bishop, Watering tub	3.00
Albion Saunders, Labor on Adams House	2.50
W. O. Pendleton, Labor on Adams House	5.50
R. T. Luce, Collector's commission	650.00
	<hr/>
	\$2,820.76
Unexpended to Summary	228.10
	<hr/>
	\$3,048.86

CEMETERY TRUST FUND
HERMON POND CEMETERY

Paid for Perpetual Care of Lots:

William Crocker lot	\$2.61	\$104.25
Robert Swan lot	2.53	101.34
Benj. Kimball lot	2.60	103.87
Parmenas D. Fuller	2.62	104.78

Silas Miller lot	5.04	200.91
Geo. Leonard lot	2.51	100.24
Benj. Grant lot	1.14	76.18

\$19.05

EVERGREEN CEMETERY

Noah and Lemuel Edminster lot	\$5.05	\$201.00
Eliza Garland lot	2.53	101.24
Wilma F. Harding lot	3.82	152.36
Seth K. Ames lot	7.69	306.48
Walter Murch lot	1.51	100.77
E. H. Otis lot	2.53	101.17
Jewell lot	2.55	101.74

\$25.68

PINE TREE CEMETERY

Perry O. Bryant lot	\$5.41	\$215.93
A. A. Tuttle lot	2.52	100.84
Geo. E. Tibbetts, lot	2.51	100.03
Franklin Perry lot	5.02	200.00

\$15.46

PLEASANT HILL CEMETERY

William Small lot	\$2.53	\$101.49
Maria M. Nash lot	3.83	153.08
Chas. E. Phillips lot	2.53	101.53
A. L. Newcomb lot	2.53	101.03
Martin Overlock	2.53	101.25
Sanford Smith	2.53	101.25

\$16.48

SNOW'S CORNER CEMETERY

Enoch Leathers lot	\$2.53	\$101.43
Susan Nowell lot	2.53	101.45
Agnes McCoy lot	2.51	100.00
Fred E. Paine lot	2.51	100.00

L. J. Overlock lot	5.08	202.58
Annie M. Alley lot	5.11	203.76
John Holmes lot	2.53	101.18
Wilcox lot	6.11	243.24
H. M. Sargent lot	2.53	101.48
Seth Thompson lot	2.51	100.00
John Bryant lot	2.53	101.48
M. J. Drew lot	2.53	101.50
Cushman lots	2.55	101.91
J. A. and Levi Snow lot	5.11	203.90
Franklin Hammond lot	2.53	101.13
Lemuel Overlock lot	2.53	101.08
Geo. A. Snow lot	2.53	101.08
Gideon Andrews lot	2.53	101.02
Frederick M. Whittier lot	2.56	102.21
Geo. Sawyer lot	1.52	101.32
Bernice Kimball lot	1.53	102.64
Benj. Leathers lot	1.52	101.42
John Wotten lot	1.52	101.68
Horace Stephens lot	1.52	101.59
Ella Colson lot	1.52	101.70
Alfred Overlock lot	1.53	102.42
Pickard and Burnett lot	1.52	101.80
Geo. H. Smith lot	1.52	101.94
Henry Barrett lot	2.55	101.75
Geo. B. Grant lot	2.53	101.29
Robert Bryant lot	5.08	202.57

\$83.21

Respectfully submitted,

M. L. HILLMAN,

M. E. PATTEN,

W. O. PENDLETON,

Selectmen of Hermon

Report of Overseers of Poor

POOR RELIEF—TOWN

Appropriation	\$2,800.00
Received from Ernest Nason, on Annie Nason account	\$21.50
Received from Josephine Hardy, on Wal- ter Hardy account	16.86
Total	<u>\$2,838.36</u>

Paid: 1939 account	
G. H. Horton, M. D.	\$192.50
W. D. Nowell	18.00
	<u>\$210.50</u>
Balance for 1941	<u>\$2,627.86</u>

Herbert King

Paid: City of Bangor	\$101.11
E. M. G. Hospital	15.00
W. R. Lovering	13.00
	<u>\$129.11</u>
Total	

George McCarty

Paid: B. H. Lord	\$167.83
John Paul Co.	3.16
Viner's Shoe Store	3.96
John E. Largay	60.00
E. M. G. Hospital	171.66
	<u>\$406.61</u>
Total	

John Walker

Paid: W. F. Walker, Board	\$435.00	
Total		\$435.00

Mark Lynch

Paid: Roundy Oil Service	\$24.00	
B. H. Lord	24.01	
Johnson's Pharmacy	6.50	
Total		\$54.51

Veteran No. 1

Paid E. P. Bishop	\$122.03	
G. H. Horton, M. D.	84.00	
W. D. Nowell	41.50	
E. M. G. Hospital	5.00	
Johnson's Pharmacy	2.70	
Total		\$255.23

Murphy Children

Paid Nellie Warren	\$147.00	
C. M. Brown	4.50	
Johnson's Pharmacy	2.70	
Total		\$154.20

Arthur Pickard

Paid City of Bangor	\$177.06	
Viner's Shoe Store	10.43	
W. T. Grant Co.	33.24	
Total		\$220.73

Maynard Gatcomb

Paid C. W. Kimball	\$3.44	
Town of Clifton	4.50	
Albion Saunders, Moving, same	3.50	
	<hr/>	
Total		\$11.44

Tramps

Paid Wilbur Fletcher	\$11.00	
Oscar Barber	1.50	
C. W. Kimball	2.34	
	<hr/>	
Total		\$14.84

Edward Pomeroy

Paid Hervey Robbins, fuel	\$16.00	
	<hr/>	
Total		\$16.00
G. H. Horton, as town physician		\$150.00
		<hr/>
Total Expenditures for 1940 . . .		\$1,847.67
Unexpended to summary		\$780.19

POOR RELIEF—OTHER TOWNS

Paid Johnson Pharmacy	\$5.00	
Viner's Shoe Store	11.01	
G. H. Horton, M. D.	37.50	
E. P. Bishop	34.65	
	<hr/>	
		\$88.16
Received from Town of Hartland	\$48.99	
Received from Town of Hampden	39.17	
	<hr/>	
		\$88.16
For Ruel Turner, Town of Hartland.	\$48.99	
P. F. Gordon's Children, Hampden	39.17	
	<hr/>	
		\$88.16

POOR RELIEF—STATE

Paid Garland Bros.	\$150.56	
E. P. Bishop	279.52	
Nellie Moore	216.00	
Viner's Shoe Store	9.25	
John Paul Co.	1.39	
John Swan	6.50	
Thomas Turner	38.43	
G. H. Horton, M. D.	266.00	
C. W. Kimball	10.00	
W. D. Nowell	29.50	
Freese's Dept. Store	51.97	
Mrs. Ruth Patten	50.00	
B. H. Lord	7.47	
H. W. Robbins	25.50	
W. O. Pendleton	3.00	
E. M. G. Hospital	5.00	
		<hr/> \$1,150.09
Received from State	\$943.00	
Due from State	207.09	
		<hr/> \$1,150.09
For Hodge Children	\$226.64	
Chester Leonard	225.89	
Ralph Bradbury	14.47	
Veteran No. 2	351.71	
Mary Keezer	50.00	
Mary A. Cunningham	4.28	
Victor Cunningham	267.10	
Patrick Francis	10.00	
		<hr/> 1150.09

Respectfully submitted,

M. L. HILLMAN,

M. E. PATTEN,

W. O. PENDLETON,

Overseers of the Poor.

Treasurer's Report

Cash on hand \$1,497.03

Treasurer of State:

State Municipal Allotment	\$706.77
Agricultural Course	769.80
Poor Acct.	1,014.18
Third Class Road	275.20
Snow Plowing	639.83
Bank Stock Tax	12.93
R. R. Tel. tax . . . . .	.40
State School fund	2,449.23
Equalization fund	2,674.00
Maintenance of Unimproved roads .	359.10
Dog Tax Refund	45.43
State Aid Construction	299.51
Lien of Taxes on Robinson Place . . .	188.00
R. R. Crossing Setting Posts	4.10

Tax Liens:

C. P. Von Vick for Clara Hughes . . .	\$93.90
C. A. Hills	18.62
H. F. Tibbetts	57.40
N. B. Jorgenson	46.40
Philex Soquet	41.70
Ernest Rayen	2.80
Ray and Guy Benjamin	40.70
Ray Benjamin	45.38
C. C. Nowell	88.60
Claude Cole for T. F. Gerald	72.36
Jim Doucette	5.30
H. O. L. C. for A. H. Andrews	22.40
Frank Hammond	42.84

Harold Bates	23.68
Stanley Pond	5.60
L. F. Frost	109.40
George A. Merrill	18.30
Andrew Light	8.40
George H. Hunt	12.70
Mrs. Alice Leonard, Virginia Hadley	35.40
C. R. Brackett	5.60
Susan Russell	22.90
Alton Fletcher	23.90
Ralph Brackett for Edward Hos-	
kins	55.50
Fred C. Libby	98.20
C. E. Hewes	49.10
Edmund Ellingwood	17.04
Willard Pickard	34.54
Gardner Overlock	20.00
Sophia Nickerson	36.20
Federal Land Bank H. H. Applebee .	51.30
L. F. Bryant	10.62
Georgia Booker	45.70
Clara Hughes	87.30
A. T. Booker	36.34
Clarence Gordon	22.30
Raymond Goodspeed	39.40
Cleveland McCarty	40.00
Emma Gordon	9.30
W. H. Snow	14.36
Winfield Stubbs	12.00
George Light	7.80
Carroll Ellingwood	28.54

Tax Deeds:

Clara Hughes	\$648.59
Alton Snow	13.25
Mrs. Alice Leonard for David Ed-	

minster	19.40
Ralph Brackett for Edward Hos-	
kins	27.25
W. H. Snow	70.10
William Crocker	30.00
Millard Overlock	26.92
Arthur Booker	18.98
Blanch Smedberg	7.63
Guy V. Smith	155.16
F. L. Ellingwood, Sale of School	
House	50.00
Sophia Cheveria—Victular's License	2.00
Ethel Schramlin—Victular's License	2.00
Walter Edminster—Cemetery Lot . .	5.00
Will Grant—Cemetery Lot	6.00
Ashtroy Thomas—Cemetery Lot . . .	8.00
E. P. Bishop, Rent of Town Farm . .	5.00
Lewis P. Smith Agency Refund	20.00
Flora Adams Refund	4.00
Mrs. Florian Ellingwood Tractor	
House	10.00
Judson Lord—Lumber	7.00
W. O. Pendleton—Lumber	4.00
N. E. Tel. & Tel. Co. Culverts on	
Clark Road	57.23
Ernest Nason Refund	21.50
Josephine Hardy	16.86
Town of Hartland	341.49
Town of Hampden	39.17
Town of Glenburn, Tuition	88.24
Town of Levant, Tuition	564.30
Everett Garland, Tuition	20.00
Scott, Foresman & Co., Refund	2.00
Smith, White & Stanley, Loan & Int.	3,401.56
Gerald Nowell Tem. Loan	4,500.00
E. L. Grant Tem. Loan	1,500.00
E. N. Grant—Dog License	155.50

City of Presque Isle	9.79	
W. H. Snow, Cemetery Lot	10.00	
Perpetual Care of Lots Int.	159.88	
Ray T. Luce—1940 tax	30,036.27	
Ray T. Luce—1939 tax	392.58	
Ray T. Luce—1938 tax	112.23	
Ray T. Luce—1937 tax	45.40	
Ray T. Luce—1936 tax	10.47	
Ray T. Luce—Real Estate tax	256.61	
Ray T. Luce—Excise tax	1,737.52	
		<hr/> \$57,114.21
Total Warrant paid	\$56,907.09	
Cash on hand	207.12	
		<hr/> \$57,114.21

Respectfully submitted,

E. N. GRANT,

Treasurer.

Road Commissioner's Report

SUMMER ROADS

AMOUNT RAISED BY TOWN.....	\$1,000.00
A. A. Patten.....	\$29.40
A. W. Hillman, plank.....	9.10
R. B. Dunning, hardware.....	27.20
M. F. Overlock.....	19.60
W. O. Pendleton.....	11.00
Albion Saunders.....	1.40
R. W. Patten.....	24.50
K. L. Hunt.....	4.20
R. W. Snow, gravel.....	7.70
Penn. Culvert Co.....	6.73
N. N. Overlock.....	22.40
Lloyd Witherly.....	2.80
Mrs. Everett Glidden, gravel.....	1.90
H. W. Worthen, bridge plank.....	64.40
L. A. Bowen.....	295.20
L. I. Leathers.....	29.40
M. L. Hillman.....	29.40
N. W. Overlock.....	19.60
Geo. Phillips.....	11.20
C. E. Getchell.....	8.40
C. O. Hunt.....	2.80
Alton Snow.....	8.40
E. I. Heughan.....	2.80
K. L. Pomeroy.....	14.00
E. P. Bishop, hardware.....	5.28
Warren York, gravel.....	19.00
E. F. Pinkham.....	2.80
H. L. Snow.....	19.60

Elijah Gardner	4.90
H. J. Bates	5.60
Harvey Smith, blacksmith	3.50
Gilbert Maloon, gravel	1.60
Henry Smith, gravel	3.00
Bemis Bros. dynamite	1.28
C. W. Kimball, hardware	4.92
J. Prichard	20.48

Expended on Summer Roads . . .	\$745.59
--------------------------------	----------

CUTTING BUSHES ON IMPROVED ROADS

N. W. Overlock	\$32.55
N. N. Overlock	17.50
K. L. Pomeroy	30.80
Geo. Phillips	32.55
C. O. Hunt	15.75
C. E. Getchell	24.15
A. H. Snow	11.20
Frank Stewart	14.00
	<hr/>
	\$178.50

Total expended on Summer roads	\$924.09
Unexpended balance to Summary	75.91

FLOOD RELIEF

Amount appropriated by Town	\$1,000.00
R. W. Patten	\$63.70
K. L. Hunt	15.40
Lloyd Witherly	24.15
C. E. Getchell	11.20
H. J. Bates	10.70
C. W. Bates	4.20
Geo. Phillips	2.80

A. H. Snow	2.80	
K. L. Pomeroy	11.20	
N. N. Overlock	18.20	
L. I. Leathers	46.55	
M. L. Hillman	36.75	
A. A. Patten	9.80	
L. A. Bowen	198.43	
Hughes Bros. cement culverts	768.00	
N. W. Overlock	12.60	
M. F. Overlock	2.80	
Earl Robinson, gravel	34.60	
Norman Gillis, shovel	76.30	
A. W. Hillman, plank	26.95	
Henry Smith, stringers	9.50	
Mrs. Everett Glidden, gravel	4.00	
R. W. Snow, gravel	2.50	
		<hr/>
		\$1,393.13
Overdraft to Summary		\$393.13

SMITH ROAD

Raised by Town		\$300.00
L. I. Leathers	\$29.40	
M. L. Hillman	29.40	
A. A. Patten	29.40	
R. W. Patten	29.40	
L. A. Bowen	58.45	
N. N. Overlock	8.40	
M. F. Overlock	8.40	
N. W. Overlock	11.20	
K. L. Pomeroy	13.30	
E. I. Heughan	11.20	
C. E. Getchell	11.20	
A. H. Snow	11.20	
C. O. Hunt	11.20	

Geo. Phillips	11.20	
Frank Stewart	11.20	
A. B. Bowley, gravel	21.70	
		<hr/>
		\$296.55

Unexpended Balance to Summary		\$3.45
---	--	--------

UNIMPROVED ROADS

Received from State		\$359.10
L. I. Leathers	34.30	
R. W. Patten	34.30	
M. L. Hillman	34.30	
A. A. Patten	34.30	
N. W. Overlock	15.40	
N. N. Overlock	9.80	
M. F. Overlock	9.80	
C. E. Getchell	15.40	
C. O. Hunt	15.40	
E. I. Heughan	12.60	
A. H. Snow	15.40	
Frank Stewart	15.40	
K. L. Pomeroy	5.60	
Geo. Phillips	15.40	
Penn. Culvert Co., culvert	32.91	
A. B. Bowley, gravel	37.50	
L. A. Bowen	22.50	
		<hr/>
Expended by town		\$359.81
		<hr/>
Overdraft . . . . .		.71

MILL ROAD

Raised by Town		\$100.00
L. I. Leathers	\$22.05	
M. L. Hillman	22.05	
L. A. Bowen	28.80	

N. N. Overlock	7.70	
Earl Robinson, gravel	17.40	
		<hr/>
		\$98.00

Unexpended Balance to Summary		\$2.00
---	--	--------

CLARK ROAD

Raised by Town		\$300.00
Received from New England Tel. Co.		57.23

\$357.23

L. I. Leathers	\$39.20	
M. L. Hillman	29.40	
A. A. Patten	39.20	
L. A. Bowen	64.00	
N. W. Overlock	11.20	
N. N. Overlock	8.40	
M. F. Overlock	14.00	
K. L. Pomeroy	14.00	
C. O. Hunt	8.40	
C. E. Getchell	11.20	
E. I. Heughan	8.40	
Geo. Phillips	8.40	
A. H. Snow	14.00	
O. W. Booker	2.80	
H. J. Bates	5.60	
T. T. Dunn, gravel	34.60	
Penn. Culvert Co.	57.23	
		<hr/>
		\$367.23

Overdraft to Summary		\$10.00
--------------------------------	--	---------

SPECIAL RESOLVE MAINTENANCE

Raised by Town		\$300.00
L. I. Leathers	\$29.40	
R. W. Patten	14.70	

M. L. Hillman	24.50	
H. L. Snow	9.80	
A. A. Patten	14.70	
L. A. Bowen	101.90	
N. W. Overlock	8.40	
C. E. Getchell	7.00	
N. N. Overlock	7.70	
A. H. Snow	8.40	
H. J. Bates	5.60	
K. L. Pomeroy	14.00	
M. F. Overlock	5.60	
Geo. Phillips	7.00	
C. O. Hunt	4.20	
E. I. Heughan	4.20	
A. W. Booker	2.80	
K. L. Hunt	4.20	
R. W. Snow, gravel	2.10	
Mrs. Everett Glidden, gravel	11.70	
Henry Smith, gravel	1.00	
		<hr/>
		\$288.20

Unexpended Balance to Summary	\$11.80
---	---------

THIRD CLASS MAINTENANCE

Raised by Town		\$619.00
L. A. Bowen	\$160.23	
K. L. Hunt	5.60	
N. N. Overlock	4.20	
M. F. Overlock	7.00	
K. L. Pomeroy	1.40	
Henry Smith, gravel	1.80	
Mrs. Everett Glidden, gravel	1.10	
N. W. Overlock	1.40	
		<hr/>
		\$182.73

Unexpended Balance to 1941 . . .	\$43.27
----------------------------------	---------

STATE AID MAINTENANCE

Raised by Town		\$1,000.00
Paid Treas. of State	\$299.51	
Due State of Maine	625.99	
Unexpended to summary	74.50	
	<hr/>	\$1,000.00

THIRD CLASS CONSTRUCTION

Sand for Tar on Third Class Road:

Received from State	\$275.20
Expended by State	878.75

\$1,153.95

L. I. Leathers	\$37.13
M. L. Hillman	37.13
A. A. Patten	37.13
F. A. Hammond	37.13
R. W. Patten	10.13
N. W. Overlock	11.55
N. N. Overlock	11.55
K. L. Pomeroy	11.55
C. E. Getchell	11.55
A. H. Snow	11.55
Geo. Phillips	11.55
L. A. Bowen	16.50
Howard Hasey, gravel	30.75

Expended by town	\$275.20
Expended by state	878.75

Total cost of Tar Job \$1,153.95

STATE AID CONSTRUCTION

Sand for Tar on Fuller and Billings Road

Received from State	\$299.51
Appropriated by Town	799.50
Expended by State	1,440.30

\$2,539.31

L. I. Leathers	\$54.00	
M. L. Hillman	54.00	
R. W. Patten	27.00	
A. A. Patten	36.00	
F. A. Hammond	27.00	
N. N. Overlock	16.80	
N. W. Overlock	16.80	
Geo. Lawrence	9.00	
K. L. Pomeroy	16.80	
Geo. Phillips	16.80	
Alton Snow	16.80	
C. E. Getchell	16.80	
L. A. Bowen	24.00	
R. B. Dunning & Co. dynamite	8.25	
Howard Hasey, gravel	29.25	
O. T. Bradford, gravel	19.57	
		<hr/>
Expended by town	\$388.87	
Expended by State	1,440.30	
		<hr/>
Total cost of tar job	\$1,829.17	
Unexpended balance transferred to bridge account	710.14	
		<hr/>
		\$2,539.31

STATE AID BRIDGE CONSTRUCTION

Transferred from State Aid Construction account	\$710.14	
Overdraft to Summary	2.46	
Overdraft to 1941	2,926.70	
		<hr/>
		\$3,639.30
Geo. Phillips	\$129.70	
K. L. Pomeroy	108.50	
M. F. Overlock	120.05	
A. H. Snow	105.70	
A. A. Patten	149.71	

Earl Stevens	54.40
Orin Booker	88.20
H. J. Bates	81.10
A. W. Hillman	29.33
E. A. Dekin, bridge foreman	236.75
L. A. Bowen	310.91
A. H. Andrews	3.00
L. L. Chandler, lumber	6.25
H. R. Robbins, posts	7.80
Penn. Culvert Co.	36.62
K. L. Hunt	53.55
N. W. Overlock	101.50
N. H. Bragg, hardware	12.67
H. L. Snow	18.00
Harold Kelley, gas and oil	2.67
Tena Bowen, sand bags	5.00
Lloyd Witherly	12.60
L. I. Leathers	111.51
R. W. Patten	88.13
Bancroft & Martin, steel	181.00
Viner Shoe Co., rubber boots	4.96
N. N. Overlock	76.65
C. E. Getchell	84.35
R. B. Dunning Co., hardware	18.65
Dunham & Hanson, hardware	22.84
H. W. Worthen, lumber	170.80
P. E. Severence, cement	646.81
Gardner Overlock	8.75
C. W. Kimball, hardware	5.64
E. I. Heughan	17.15
E. P. Bishop, hardware	31.51
Lloyd Overlock	5.95
F. A. Hammond	9.00
City of Bangor, crushed stone	37.50
Hughes Bros., crushed stone	148.51
Herbert Sargent, sand	99.00
M. L. Hillman	58.50

E. C. Goodspeed	32.55
R. W. Snow, gravel	46.00
T. T. Dunn, lumber	30.00
Henry Smith, gravel	4.30
Electric Arc. Weld. Co.	7.50
Geo. Lawrence	23.63

Total cost for Construction of Bridges	\$3,639.30
---	------------

WINTER ROADS

Raised by Town	\$1,200.00
Received from State, snow removal 1940	643.83
Due from Glenburn for Winter Roads	25.00

Amt. available for Winter Roads	\$1,868.83
---	------------

R. L. Files and H. J. O'Keefe	
Sand Spreader, Acct's. Payable	\$147.57
Secretary of State	278.00
Lloyd Witherly	39.55
Morris Overlock	3.15
A. W. Hillman, bridge plank	4.97
Eastern Tractor Co.	8.10
Electric Arc. Weld. Co.	103.50
A. A. Patten	129.50
C. E. Getchell	66.84
N. H. Bragg, hardware	32.48
R. W. Patten	7.03
L. I. Leathers	3.38
M. F. Overlock	18.55
K. L. Pomeroy	4.55
Lloyd Overlock	7.35
L. A. Bowen	469.91
H. L. Snow	132.51
N. W. Overlock	16.80
Henry Smith	5.00
Harold Kelley	7.68
R. E. Pinkham	22.05

Portland Tractor Co.	19.00
Fox & Ginn . . . . .	.96
Mrs. Flora Adams, gravel	4.00
Mrs. Everitt Glidden, gravel	2.00
W. O. Pendleton	10.50
M. L. Hillman	23.28
Alvah Saunders	12.26
Albion Saunders	3.50
A. H. Snow	6.65
Lester Bryant	18.20
W. H. Shurtleff, salt	46.50
Alden Keith	2.00
Trask & Libby, Gravel, Flora Adams, Acct	2.00
<hr/>	
Expended for Winter Roads	\$1,661.32

SNOW FENCE

L. A. Bowen	\$86.98
N. W. Overlock	22.75
C. E. Getchell	19.25
Alton Snow	19.25
C. O. Hunt	14.70
Orrin Booker	11.90
Earl Getchell	15.75
K. L. Hunt	5.60
K. L. Pomeroy	5.60
M. F. Overlock	4.20
R. W. Robinson	1.40
Lloyd Witherly	5.60
<hr/>	

Labor on Snow Fence \$212.98

Total expended on Winter Roads . . . \$1,874.30
Overdraft to Summary \$5.47

Respectfully submitted,

L. A. BOWEN,
Road Commissioner.

Auditor's Report

March 5, 1941

To the Inhabitants of the Town of Hermon:

This is to certify that we have audited the accounts of your town officials for the year ending March 3, 1941.

The financial standing of the town as shown by the comparative balance sheet was correct as of that date to the best of our knowledge and belief.

The following exhibits and schedules were prepared from your town records.

Comments and Recommendations

Exhibit	A	Comparative Balance Sheet
	B	Report of Treasurer
	C	Assessment, Valuation and Commitment
	D	Statement of Appropriation Accounts
Schedule	1	Reconciliation of Treasurer's Cash Balance
	2	Uncollected Taxes
	3	Tax Deeds and Liens
	4	Accounts Receivable
	5	Trust Funds
	6	Notes Payable
	7	Analysis of Change in Debt
	8	Notes Receivable
	9	Accounts Payable
	10	Abatements

Respectfully submitted,

E. T. SULLIVAN,

Public Accountant and Auditor.

COMMENTS AND RECOMMENDATIONS

CASH:

All cash receipts as reported have been accounted for. The Treasurer's cash balance has been reconciled with the bank.

TAXES:

The tax commitment has been verified and all outstanding taxes have been reconciled. We recommend that the tax collector use triplicate, numbered receipts and daily cash sheets. All taxes collected, including excise tax, should be accounted for at the end of each month.

STATE AID ROAD-BRIDGE ACCOUNT

The overdraft in the Bridge account amounting to \$2,926.70 will be reimbursed by the State from the 1941 State Aid account.

NET DEBT

The net debt has been reduced from \$2,279.36 at the beginning of the year to \$1,190.06 at the end of the year. Reserves for abatement of taxes, loss on tax deeds, tax liens, notes receivable and accounts receivable amounting to \$1,606.56 have been set up this year. The summary of accounts show a net unexpended balance of \$2,683.91.

Exhibit A
COMPARATIVE BALANCE SHEET
Year Ending March 3, 1941

ASSETS:	March 1, '40	March 3, '41
Cash (Sch. 1)	\$1,497.03	\$207.12
Taxes (Sch. 2)	1,541.39	1,465.35
Less Reserve		220.75
		1,244.60
Tax Deeds (Sch. 3)	3,873.25	2,822.02
Less Reserve		725.63
		<u>\$2,096.39</u>
Tax Liens (Sch. 3)	4,234.45	5,851.75
Less Reserve		585.18
		<u>\$5,266.57</u>
Accounts Receivable (Sch. 4)	587.36	282.09
Less Reserve		25.00
		<u>\$257.09</u>
Notes Receivable (Sch. 8)	121.54	134.00
Less Reserve		50.00
		<u>\$84.00</u>
Trust Funds—Investments (Sch. 5)		
Banks	\$6,825.31	\$6,825.31
		<u>\$6,825.31</u>
TOTAL ASSETS	\$18,680.33	\$15,981.08
Overdraft Balances (Carried Forward)	\$225.72	2,944.63
		<u>2,944.63</u>
TOTAL ASSETS AND OVERDRAFT BALANCES	\$18,906.05	\$18,925.71
Net Debt (Sch. 7)	\$2,279.36	\$1,190.06
	<u>\$21,185.41</u>	<u>\$20,115.77</u>

LIABILITIES:		March 1, '40	March 3, '41
Accounts Payable (Sch. 10) ..		\$207.97	\$625.99
Notes Payable (Sch. 6)			
Banks		\$3,400.00	
Individuals	13,285.00	7,485.00	10,885.00
Deferred Credits			
Old Age Assistance	\$294.47		\$294.44
Trust Funds—Reserve	\$6,825.31		\$6,825.31
TOTAL LIABILITIES ..		\$20,612.75	\$18,630.74
Unexpended Balances (Carried Forward)		\$572.66	\$1,485.03
TOTAL LIABILITIES AND UNEXPENDED BALANCES		\$21,185.41	\$20,115.77

Exhibit B

**TOWN OF HERMON
TREASURER'S CASH STATEMENT**

Year Ending March 3, 1941

SOURCE OF RECEIPTS

Taxes:

Current Year	\$30,036.27	
Prior Years	817.29	
Tax Deeds	1,017.28	
Tax Liens	1,559.82	
Excise Tax—Past Year	\$629.77	
Excise Tax—Current Year	1,107.75	
	<hr/>	
TOTAL FROM TAXES		\$35,168.18

Fees, Licenses, Permits:

Victulars License	\$4.00	
Dog Licenses	155.50	
	<hr/>	
TOTAL FROM FEES, ETC.		\$159.50

Departmental Receipts:

From State—Highways	\$1,573.64	
Charities	943.00	
Education	5,893.03	
Railroad & Telegraph . . . . .	.40	
Bank Stock Tax	12.93	
Lien of Taxes	188.00	
Dog License Refund	45.43	
Public Utilities	4.10	
Old Age Assistance	706.77	
Total From State	<hr/>	\$9,367.30

From Other Sources:—Administration ..	\$94.00
Highways	82.23
Charities	126.52
Education	558.94
Accounts Receivable	499.07

TOTAL FROM OTHER SOURCES.....\$1,360.76

Cemeteries:

Care of Lots	\$159.88
--------------------	----------

TOTAL FROM CEMETERIES.. \$159.88

Interest

Refund on Long term note	\$1.56
--------------------------------	--------

TOTAL FROM INTEREST..... \$1.56

Municipal Indebtedness:

Loans—Tax Anticipation	\$6,000.00
Long term notes	3,400.00

TOTAL FROM MUNICIPAL IN-
DEBTEDNESS

\$9,400.00

TOTAL RECEIPTS—All Sources \$55,617.18

CASH BALANCE *Beginning of
Year

1,497.03

TOTAL AVAILABLE..... \$57,114.21

TOTAL WARRANTS PAID..... 56,907.09

CASH BALANCE—March 3, 1941..... \$207.12

Exhibit C

TOWN OF HERMON

ASSESSMENT VALUATION, COMMITMENT AND
COLLECTOR'S ACCOUNT

Year Ending March 3, 1941

Valuation:

Real Estate, Resident	\$259,560.00	
Real Estate—Non-Resident . . .	180,450.00	
Total Real Estate		\$440,010.00
Personal Estate—Resident	\$50,850.00	
Personal—Non-Resident	21,280.00	
Total Personal Estate		\$72,130.00
Total Valuation		\$512,140.00

Commitment:

Valuation x Rate		
\$512,140.00 x .058	\$29,704.12	
322 Polls, at \$3.00	966.00	
Tax Commitment	\$30,670.12	
Supplemental Tax	107.40	
Total Charged to Collector		\$30,777.52

Credits to Collector:

Cash to Treasurer	\$26,760.51	
Abatements	197.26	
Tax Liens	3,078.50	
		\$30,036.27
Uncollected Taxes 3-3-41		\$741.25

Schedule 1

TOWN OF HERMON

RECONCILIATION OF TREASURER'S CASH BALANCE

Year Ending March 3, 1941

Balance as per Bank Statement		\$2,781.72
Deposits not credited	\$3,000.00	
	347.07	
	2,398.84	
	<hr/>	\$5,745.91
		<hr/>
		\$8,527.63
Less Outstanding Checks		8,320.51
		<hr/>
Cash Book, Balance 3-3-41		\$207.12

Schedule 2

UNCOLLECTED TAXES—1940

Benjamin, Ray & Guy	\$19.82
Bridgeham, Geo, E.	13.34
Bluestein, Abraham & Son	29.00
Bradbury, E. T.	20.88
Carlisle, George	3.00
Chavarie, Sophia	5.80
Crossman, David	4.74
Damon, George	3.00
Doucette, Jim	3.00
Dunton, Joseph	9.38
Downs, Louise	1.74
Ellingwood, Eric	4.64
Emerson, J. S.	17.40
Fletcher, Alton	3.00
Fletcher, W. H.	3.00
Fotis, Nicholas & John	6.96
Frost, Freeman Lee	46.40
Garland, Andrew	6.48
Goodspeed, Irvin	9.86
Hammond, Frank	23.12
Hertz, Irvin	1.74
Heughan, Isaac	55.10
Heughan, John	4.76
Hewes, C. E.	7.06
Hewes, Gordon H.	3.00
Hewes, George, heirs of	11.60
Johnson, H. D.	5.80
Judkins, A. B.	3.00
Judkins, Winston	3.00
Kane, Thomas	2.90
Leavitt, Harold	3.00
Libby, Fred C.	27.84

Largay, John E.	29.00
Luce, Emery, heirs	23.20
Mann, Ralph	4.74
Melvin, Maude	8.70
Nickerson, E. J.	8.70
Nickerson, Lillian M.	30.26
Norton, L. V.	3.00
Nowell, Arthur	11.70
Nowell, Irvin	3.00
Nickerson, Russell E.	1.74
Overlock, Gardner	1.16
Overlock, R. M.	3.48
Overlock, Willie V.	1.74
O'Hara, Edward T.	5.80
Pinkham, E. F.	7.54
Pomeroy, Bert	23.20
Preble, Wilbur	5.80
Reed,	2.90
Ricker, Robert	3.00
Robinson, Clifton	5.80
Rockliffe, Ed.	31.90
Russell, Albion C.	3.00
Spencer, M. G.	39.62
Snow, W. H.	23.65
Stevenson, Harry	3.00
Stewart, Harry P.	30.00
Smith, Amber	27.84
Smith, William	8.70
Tapley, Ray	2.32
Thayer, Nelson	3.00
Turner, Ruel	3.00
Treworgy, Elmer	11.60
Vafaides, Vassar	5.80
Total	<hr/> \$741.25

UNCOLLECTED TAXES 1939

Bradbury, E. T.	\$23.16
Bryant, L. F.	4.26
Chaples, William	3.00
Damon, George	6.36
Fotis, Nicholas & John	15.12
Garland, Andrew	2.24
Goodspeed, Irvin	7.98
Heughan, John	10.28
Hewes, C. E.	12.52
Hoskins, H. Edward	1.68
Judkins, A. B.	3.00
Leavitt, Harold	3.00
Mann, Ralph	6.92
Norton, L. V.	3.00
Nowell, Arthur	3.00
Nowell, Irvin	3.00
Nowell, G. A.	5.80
Nowell, Harrison B.	12.52
Overlock, R. M.	10.08
Overlock, Willie V. . . . .	.56
Page, Charles E.	8.96
Ricker, Robert	3.00
Russell, Albion C.	3.00

 \$152.44

UNCOLLECTED TAXES 1938

Fotis, Nicholas & John	\$5.00
Houghan, John	8.20
Hoskins, H. Edward	1.04
Judkins, A. B.	3.00
Mann, Ralph	1.64
Nowell, Harrison B.	22.76
Overlock, Willie V. . . . .	.43
Overlock, Maurice . . . . .	.46

 \$42.53

UNCOLLECTED TAXES 1937

Bryant, L. F.	\$6.64
Garland, Andrew	5.60
Gifford, Cecil	3.00
Heughan, John	7.48
Hoskins, H. Edward	1.04
Nowell, Arthur	4.04
Scripture, Lloyd	1.56
	<hr/>
	\$29.36

UNCOLLECTED TAXES 1936

Gifford, Cecil	\$3.00
Webber, W. J., heirs of	33.60
	<hr/>
	\$36.60

UNCOLLECTED TAXES 1935

Crocker, William	\$29.86
Heughan, John	33.60
Larkin, Lucy	33.60
	<hr/>
	\$97.06

UNCOLLECTED TAXES 1934

Brackett, Ralph	\$4.50
Nowell, Arthur	18.65
Page, Charles E.	36.90
	<hr/>
	\$60.05

UNCOLLECTED TAXES 1933

Brackett, Ralph	\$4.50
Kimball, Homer	40.50
Scripture, Lloyd	1.35
	<hr/>
	\$46.35

UNCOLLECTED TAXES 1932

Benjamin, Ray	\$28.97
Benjamin, Martha	32.90
Overlock, Willie V.	29.14
Scripture, Lloyd	1.40
	<hr/>
	\$92.41

UNCOLLECTED TAXES 1931

Daggett, T. L.	\$43.35
Robinson, Arthur H.	23.15
	<hr/>
	\$66.50

UNCOLLECTED TAXES, 1930

Prescott, Emery	\$100.80
---------------------------	----------

Schedule 3

TOWN OF HERMON

SCHEDULE OF TAX LIENS

Year Ending March 1, 1941

	1940	1939	1938	1937
Andrews, A. H.	\$26.50	....	....	....
Andrews, Stanton	20.50	19.50	....	....
Applebee, H. J.	45.00	54.90	....	....
Bates, Harold J.	\$18.90	\$3.00	....	....
Benjamin, Ray	45.10	....	....	....
Benjamin, Ray & Guy	36.30	....	....	....
Betterly, Chester	10.20	9.90	9.30	....
Bishop, Laura	18.66	....	....	....
Bluestein, Abraham & Son	94.30	....	....	....
Brackett, Ralph . . . . .	....	1.50	....	....
Brainard, Adelia	33.40	....	....	....
Booker, Arthur	40.36	....	....	....
Burke, Arthur	4.40	4.30	4.10	....
Burns, Carroll	47.90	....	....	....
Casey, Walter	\$7.30	....	....	....
Chavarie, Sophie	233.50	....	....	....
Cobb, Charles	28.18	....	....	....
Crocker, William	36.30	35.10	32.70	....
Crosley, Philander	120.50	65.00	....	....
Cunningham, Madeline . . .	4.40	4.30	....	....
Daggett, T. L. . . . .	....	\$32.30	\$30.10	....
Dowling, Susie M.	10.20	....	....	....
Doucette, Jim	4.40	....	....	....
Dunton, Joseph	36.30	30.41	....	....
Ellingwood, Eric	24.70	....	....	....
Emerson, Fred, heirs of. . .	2.08	2.06	2.02	....

	1940	1939	1938	1937
Fletcher, W. H.	\$27.60	....	....	....
Fletcher, Alton	24.70	....	....	....
Fotis, Nicholas & John	98.32	95.24	....	....
Fowler, G. L. heirs	11.12	13.08	12.36	....
Fraser, Harry	9.04	8.78	1.50	6.70
Frost, Freeman Lee	113.20	....	....	....
Garland, Andrew	\$30.50	....	....	\$27.50
Gerald, T. F.	36.30	1.50	1.50	....
Goodspeed, Ervin	21.80	21.10	19.70	....
Goodspeed, Raymond	43.84	29.50	....	6.70
Gordon, Clarence	24.70	23.90	....	....
Hertz, Irvin	\$7.30	....	....	....
Heughes, Clara M.	65.09	....	....	....
Hewes, C. E.	45.00	....	....	....
Hills, Ralph	30.36	....	....	....
Hudson, Chesley	7.30	....	....	....
Hunt, M. C.	61.82	....	....	....
Hunt, Robert, heirs	13.10	....	....	....
Jarvis, Elmira G. ....	....	7.10	6.70	....
Jewell, Harold	27.60	26.70	....	....
Johnson, H. D.	59.50	....	....	....
Kane, Thomas ....	....	\$4.30	\$4.10	....
King, James A. heirs	18.90	18.30	17.10	....
LaForge, Edmund	7.30	7.10	6.70	....
Langille, Rose	7.30	7.10	3.50	....
Largay, John E. ....	....	....	27.50	....
Larkin, Lucy	42.10	40.70	37.90	....
Leathers, H. H.	162.84	....	....	....
Leavett, Harold	59.50	57.50	63.90	....
Libby, Fred C.	101.60	....	....	....
Light, George ....	....	....	....	8.02

	1940	1939	1938	1937
McCarty, Cleveland	30.50	29.50	27.50	....
McCarty, Cleveland & William	53.70	51.90	8.30	....
McGray, A. S.	10.20	....	....	....
Mann, Ralph	21.80	21.10	19.70	....
Mason, Elizabeth	8.46	8.22	7.74	....
Moore, Arlo L. . . . .	....	....	\$5.66	....
Morrison, H. A., heirs	3.24	3.18	3.06	3.06
Murphy, William	16.90	....	....	....
Newcomb, Harriett . . . . .	....	\$27.26	....	....
Nickerson, Carl C. . . . .	....	29.90	....	....
Nowell, C. C.	24.70	....	....	....
Nowell, G. A.	47.90	46.30	....	....
Nowell, Irvin	27.60	....	....	....
Overlock, Don, heirs	47.90	46.30	....	....
Overlock, Gardner	26.44	5.52	....	....
Overlock, R. M.	59.50	57.50	34.16	....
Overlock, Maurice . . . . .	....	....	4.10	....
Overlock, Willie V.	62.26	60.32	51.30	....
Parcher, Arlene B. . . . .	....	....	....	4.10
Patten, Mona	18.90	18.30	17.10	....
Philbrick, Leon	2.08	7.10	6.70	....
Pinkham, E. F.	42.10	21.91	....	....
Pond, Stanley E. . . . .	....	4.30	....	....
Porter, Colesta, heirs	33.40	32.30	30.10	....
Prescott, Maurice	26.50	89.42	32.82	....
Raynes, Ernest . . . . .	....	\$1.50	....	....
Robinson, Arthur	51.87	81.40	....	....
Russell, Charles	10.20	....	....	....
Russell, Susan . . . . .	....	1.00	....	....
Russell, Thomas	10.20	....	....	....
Russell, William	4.40	4.30	4.10	....

	1940	1939	1938	1937
Scripture, Lloyd	\$3.24	\$3.18	....	....
Skoufis, John	10.20	12.70	11.90	....
Sloat, Newman	59.50	57.50	....	....
Snow, W. H.	72.60	48.00	51.04	....
Smith, Guy V. . . . .	....	88.32	82.44	....
Soquet, Felix	42.10	....	....	....
Stevenson, John	13.10	....	....	....
Stitham, A. W.	47.90	46.30	43.10	....
Stubbs, Winfield	16.00	....	12.00	....
Tapley, Inez	42.10	24.95	....	....
Taylor, Harold	16.00	15.50	....	....
Treadwell, Bernice . . . . .	....	15.30	....	....
Turner, Ruel . . . . .	....	5.42	....	....
Webber, P. R.	\$95.80	\$98.20	....	....
Webber, W. J., heirs	42.10	40.70	37.90	....
Webster, T. H.	13.10	....	....	....
Wilks, Freda M.	18.90	....	....	....
Wombolt, Timothy . . . . .	....	....	35.30	....
Worden, Willett . . . . .	....	....	....	19.70

\$3240.50 \$1728.77 \$806.70 \$75.78

Schedule 3 (cont.)

TOWN OF HERMON Schedule of Tax Deeds Year Ending March 3, 1941

	1937	1936	1935	1934	1933	1932	1931
Annis, Trueman .....	....	....	....	....	....	....	\$42.35
Benjamin, Martha A. ....	....	....	....	\$33.05	\$33.05	....	....
Benjamin, Ray .....	....	....	\$37.04	....	34.40	....	....
Booker, A. T.	\$18.36	....	....	....	....	....	....
Brackett, Ralph .....	....	\$6.71	8.80	....	....	....	....
Bryant, L. F.	20.70	....	18.80	17.30	17.30	....	....
Clark, E. U. Heirs .....	....	24 56	24 56	....	....	....	....
Crocker, William	8.90	35.60	....	....	....	....	....
Daggett, T. L. ....	....	30.80	....	28.55	28.55	\$41.50	....
Emerson, Fred, Heirs	5.43	....	....	....	....	....	....
Fotes, Nicholas & John .....	....	....	....	....	....	76.75	....
Fowler, L. G.	14.27	12.85	12.64	12.35	....	....	....
Getchell, Evelyn .....	....	....	30.80	28.55	28.55	29.75	....
Gordon, Clarence	23.30	....	....	....	....	....	....
Heughan, John	38.90	35.60	....	....	....	....	....
Jacobson, R. O. ....	....	11.60	11.60	10.55	....	....	....
Jarvis, Edwina G.	10.11	....	....	....	....	....	....
Kimball, Homer E. ....	....	....	....	44.75	....	....	....
King, James A.	18.10	16.40	16.40	15.05	15.05	....	....
Lane, Ralph .....	....	7.29	6.88	4.25	....	....	....
Larkin, Lucy	38.90	35.60	....	....	....	....	....
Mason, Elizabeth	8.74	7.76	7.76	6.95	....	....	....
Miller, H. C.	15.83	....	....	....	....	....	....
Morrison, H. A., Heirs .....	....	6.81	6.40	5.75	5.80	5.90	....

Nickerson, Carl C.....	59.70	.....	.....	.....	.....	.....	.....
Nowell, Arthur.....	25.90	23.60	23.60	.....	.....	.....	.....
Nowell, Harrison.....	.....	.....	35.60	.....	.....	.....	.....
Overlock, Don.....	.....	47.41	47.20	.....	.....	.....	.....
Overlock, Millard.....	.....	.....	.....	18.60	.....	17.58	.....
Overlock, Willie.....	38.57	41.81	.....	28.83	29.45	.....	.....
Patten, C. O.....	45.14	41.36	41.36	.....	.....	.....	.....
Patten, Mona.....	20.51	18.81	18.40	.....	.....	.....	.....
Phillips, Ruel, Heirs.....	.....	.....	.....	.....	.....	.....	47.05
Pickard, C. T.....	.....	.....	.....	.....	27.20	.....	.....
Prescott, Emery, Heirs.....	.....	.....	78.36	.....	.....	.....	81.62
Prescott, Maurice.....	84.14	77.36	.....	.....	.....	.....	.....
Robinson, Arthur H.....	.....	.....	.....	.....	.....	57.95	.....
Robinson, Ralph.....	.....	.....	74.00	69.05	.....	.....	.....
Russell, William.....	.....	.....	.....	6.50	.....	.....	.....
Scripture, Lloyd.....	.....	.....	.....	5.60	.....	.....	.....
Skoufis, John.....	15.31	13.81	13.60	13.25	.....	.....	.....
Smedburg, Blanche L.....	.....	8.77	.....	.....	.....	.....	.....
Sprague, Harvey.....	7.51	6.81	.....	.....	.....	.....	.....
Taylor, Harold.....	11.50	11.60	8.40	17.75	.....	.....	.....
Webber, W. J., Heirs.....	38.90	.....	.....	.....	.....	.....	.....
Wombolt, Timothy.....	36.30	31.65	31.65	29.20	29.20	30.55	33.15
<hr/>							
	\$605.02	\$554.57	\$553.85	\$395.88	\$248.55	\$259.98	\$204.17

Schedule 4
TOWN OF HERMON
SCHEDULE OF ACCOUNTS RECEIVABLE

Year Ending March 3, 1941

Irving Nowell, Rent	\$35.00	
M. G. Spencer, Building	15.00	
State of Maine, Poor Relief	207.09	
Town of Glenburn, Snow Removal	25.00	
	<hr/>	\$282.09

Schedule 6
TOWN OF HERMON
SCHEDULE OF NOTES PAYABLE

Year Ending March 3, 1941

	Amount	Date Made	Date Due	Rate
C. H. Grant				
High School	\$2,000.00	10-1-32	10-1-34	4 $\frac{1}{4}$ %
C. H. Grant				
Temporary (Carried				
over)	2,000.00	4-1-33	4-1-34	4 $\frac{1}{2}$ %
Gerald Nowell				
High School	\$3,485.00	2-31-38		3 $\frac{3}{4}$ %
		500.00	12. 31. 45	
		500.00	12. 31. 46	
		500.00	12. 31. 47	
		500.00	12. 31. 48	
		500.00	12. 31. 49	
		500.00	12. 31. 50	
		485.00	12. 31. 51	
Smith, White & Stanley				
Bridge	\$3,400.00	8-8-40	8-8-41	2 $\frac{3}{4}$ %
	<hr/>			
	\$10,885.00			

Schedule 7

TOWN OF HERMON

ANALYSIS OF CHANGE IN NET DEBT

Year Ending March 3, 1941

Net Debt—March 1, 1940	\$2,279.36	
Additions:		
Adjustment—Edward Hoskins		
Tax Deeds and Liens, 1937-38-39 . . .	\$81.25	
Trans from accounts Receivable		
Due from State, Porcupine Pounties.	7.75	
Due from City of Bangor, Poor Relief	30.54	
Adjustments:		
1939 Tax Liens Costs	\$3.38	
1938 Tax Liens Costs	6.00	
Tax Deed Costs	6.70	
Reserve for Loss on Taxes	\$220.75	
Loss on Tax Deeds	725.63	
Loss on Tax Liens	585.18	
Loss on Notes Rec.	50.00	
Loss on Accounts Rec.	25.00	
	<hr/>	\$4,021.54
Deductions:		
Accounts Payable paid by appropriation	\$147.57	
Net Unexpended from Summary . . .	\$2,683.91	
	<hr/>	\$2,831.48
Net Debt—March 3, 1941		<hr/> \$1,190.06

Schedule 8
TOWN OF HERMON
SCHEDULE OF NOTES RECEIVABLE

Year Ending March 3, 1941

Henry Smith	\$134.00
-----------------------	----------

Schedule 9
SCHEDULE OF ACCOUNTS PAYABLE

State of Maine

Highway Patrol	\$625.99
--------------------------	----------

Schedule 10
TOWN OF HERMON
Schedule of Abatements
Year Ending March 3, 1941

1940

Chaples, Win, Out of Town	\$3.00
Cobb, Charles, Unable to Pay	4.06
Crocker, William, Unable to Pay	1.74
Daigle, Mack, Out of Town	2.32
Eldridge, F. L., Unable to Pay	18.56
Eldridge, K. L., Unable to Pay	5.80
Emerson, George, Unable to Pay	1.74
Emerson, Warren, Unable to Pay	3.00
Foster, Joseph, Over Valuation	1.16
Gary, Dayton, Paid in Bangor	3.00
Getchell, O. I., Deceased	3.00
Gordon, Emma, Burned Out	34.80

Hammond, C. W., Unable to Pay	3.00	
Hatch, A. J., Paid in Bar Harbor	3.00	
Hills, Charles, Out of Town	3.00	
Hoskins, J. Edward, Burned Out	32.00	
Hudson, Chester, Not 21	3.00	
Hughes, Carleton, Paid in Bangor	7.06	
Hunt, M. C., Unable to Pay	3.00	
Judkins, Harold, Paid in Bangor	1.16	
Kenney, Harold, Paid in Bangor	\$3.00	
Kitchen, L. H., Paid in Bangor	4.16	
Larkin, W. A., Unable to Pay	\$3.00	
Leonard, Chester, Unable to Pay	3.00	
Phillips, George A., Over-paid	\$2.32	
Pickard, F. R., Burned Out	8.70	
Pond, Stanley, Over-paid	2.90	
Robinson, Arthur, Deceased	\$3.00	
Robinson, Chester, Paid in Bangor	3.00	
Russell, Susie N., Unable to Pay	15.08	
Smith, Henry W., Error in Assessment	8.70	
Tingley, John, Veteran	3.00	
		<hr/> \$197.26

1939

McCarferty, Ethel, Out of Town	\$1.12	
Overlock, Lenwood, Out of Town	3.00	
Smith, Henry, Unable to Pay	4.23	
Webber, P. R., Unable to Pay	38.08	
		<hr/> \$46.43

1938

Emerson, George, Unable to Pay	\$2.08	
Judkins, Lewis, Unable to Pay	3.00	
Kelley, E. T., Out of Town	3.00	
Webber, P. R., Unable to Pay	24.56	
		<hr/>
		\$32.64

1937

Ellingwood, Carroll, Over Valuation	\$6.12	
Emerson, George, Unable to Pay	2.08	
Judkins, A. B., Unable to Pay	3.00	
		<hr/>
		\$11.20

1936

Booker, A. T., Error	\$.30	
Emerson, George, Unable to Pay	2.40	
Judkins, A. B., Unable to Pay	3.00	
Nickerson, Carl, Unable to Pay	52.80	
Nowell, Arthur, Unable to Pay . . . . .	.15	
Nowell, Ernest, Unable to Pay	4.92	
		<hr/>
		\$63.57

Total		<hr/>	\$351.10
-----------------	--	-------	----------

Report of Superintendent of Schools

To the Superintending School Committee and Citizens of Hermon:

I hereby submit the report of your school department for the past municipal year. It gives the usual detailed statements of receipts and expenditures in the several accounts for the past year, and the budget estimate for the coming year.

STATISTICS

Some of the statistics which follow were taken from the returns made by your superintendent to the State for the school year ending July 1, 1939.

	Boys	Girls	Total
School Census	225	216	441
Sub-primary	19	14	33
Grade I	15	11	26
Grade II	18	13	31
Grade III	17	15	32
Grade IV	17	17	34
Grade V	16	9	25
Grade VI	21	22	43
Grade VII	10	7	17
Grade VIII	15	13	28
Freshmen	12	14	26
Sophomores	8	13	21
Juniors	9	11	20
Seniors	6	9	15
Specials	1	1	2
No. graduating from high school	6	8	14
No. pupils conveyed			89
No. of weeks in school year			36
Aggregate attendance			56,995

Av. daily attendance	316.57
Av. elementary salary	\$567.66
Av. elementary salary (State 1939)	799.03
Av. H. S. salary for men	1,227.00
Av. H. S. salary for men (State 1939)	1,600.58
Av. H. S. for women	900.00
Av. H. S. for women (State 1939)	1,162.34

FINANCIAL STATEMENT

TEACHER'S PAY ROLL

Name	No. Weeks	Salary
Louida Miller	36	\$492.75
Lynne Ellingwood	36	560.00
Tena Felker	36	560.00
Alice Goodell	36	560.00
Elizabeth Snow	36	548.00
Harriette Goodspeed	36	560.00
E. L. Leathers	36	560.00
Laverna Patten	36	514.20
Helen McCully	13	228.00
Edna Lassell	36	548.00
Irene Tuttle	16	304.00
Barbara Hood	23	345.00
Teacher's Retirement Assoc.		87.00
Total		<hr/> \$5,866.95

JANITOR'S PAY ROLL

Name	Time	Amount
Louida Miller	11 weeks	\$5.50
Lynne Ellingwood	21 weeks	10.50
Geraldine Robertson	21 weeks	10.50
Laverna Pattern	11 weeks	5.50
Edna Lassell	11 weeks	5.50

Roger Warren	21 weeks	10.50
Alfred Daigle	21 weeks	10.50
Dorothy Libby	21 weeks	10.50
Kathleen Bates	44 weeks	22.00
Everett Tibbetts	23 weeks	11.50
William Lindsay	23 weeks	11.50
Freeman Frost	23 weeks	11.50
Raymond Bowen	23 weeks	11.50
Dickie Lord	23 weeks	11.50
Eleanor Fletcher	23 weeks	11.50
Calvin Alexander	23 weeks	11.50
Dorothy Homstead	23 weeks	11.50
Wallace Tibbetts	10 weeks	5.00
Leslie Tapley	10 weeks	5.00
Randolph Beatham	10 weeks	5.00
Total		\$198.00

CONVEYANCE

Tena Felker	\$96.00
Kenneth Burton	458.00
Florian Ellingwood	595.00
Leon Leathers	419.00
Myron Goodell	290.00
Ervin Goodspeed	120.00
Kathleen Prescott	144.00
Lewis P. Smith Agency	141.30
Harold Kelley (Monument Garage)	110.01
Bean & Conquest	1.50
B. H. Lord	2.00
<hr/>	
Total	\$2,376.81

COMMON SCHOOL FUEL

L. L. Saunders	\$11.00
Alvah Saunders	22.28
Gilbert Maloon	30.00

Clifton Robinson	42.50	
Albion Patten	37.50	
Edward Nowell	10.00	
John Swan	39.00	
W. D. Nowell	37.50	
W. O. Pendleton	95.00	
Loren Goodspeed	74.00	
G. A. Homsted	70.00	
<hr/>		
Total		\$468.78

COMMON SCHOOL TUITION

City of Bangor	\$140.00
--------------------------	----------

LIGHTS

Central Maine Power Co.	\$105.76
---------------------------------	----------

TEXTBOOKS

Iroquois Publishing Co.	\$19.88	
J. L. Hammett Co.	19.20	
The MacMullen Co.	49.60	
Ed. Guild of New England	9.51	
Arlo Publishing Co.	12.21	
Scott, Foresman & Co.	46.57	
Silver Burdett & Co.	10.59	
American Book Co.	1.00	
Laidlaw Brothers	19.69	
<hr/>		
Total		\$188.25

SUMMARY FOR COMMON SCHOOLS

Receipts

Balance, 1939-40	\$232.45
Textbook balance, 1939-40	26.57
Appropriation	5,500.00

Equalization Fund	2,674.00	
State School Fund	1,449.23	
Tuition from Glenburn	42.00	
Scott, Foresman Co.	2.00	
	<hr/>	\$9,926.25

Expenditures

Teacher's salaries	\$5,866.95	
Fuel	468.78	
Janitor service	198.00	
Conveyance	2,376.81	
Tuition	140.00	
Lights	105.76	
Textbooks	188.25	
	<hr/>	\$9,344.55
Balance		<hr/> \$581.70

A few bills for wood, textbooks, supplies and gasoline had not come in when the books were closed.

HIGH SCHOOL ACCOUNT

Receipts

Balance, 1939-40	\$151.19	
Appropriation	3,600.00	
State School Fund	1,000.00	
Tuition from Glenburn	46.24	
Tuition from Levant	564.30	
Everett Garland	20.00	
	<hr/>	\$5,381.73

Expenditures

Name	No. Weeks	Amount
Lawrence Dwyer, (teaching)	36	\$1,428.33
Raymond Willett, (teaching)	36	1,058.30
Bertha Myers, (teaching) . . .	36	944.00
Irene Tuttle, (teaching)	7	133.00
Teachers' Retirement Asso. . .		54.00
C. F. Woodman Co., fuel		238.39
W. D. Grant, fuel		35.00
Alvah Saunders, fuel		15.00
M. E. Patten, jnior		2.00
Central Maine Power Co., lights		80.97
Popular Science Publishing Co.		1.20
Readers' Digest		6.00
Newsweek		2.25
American Ed. Press, Inc.		1.50
The Crowell-Collier Publish- ing Co.		2.50
Curtis Publishing Co.		2.00
L. C. Smith & Corona Type- writers, Inc.		40.00
L. W. Dwyer		18.00
Modern Youth Press, Inc.		3.00
Howard & Brown		15.00
Eastern News Service		80.66
E. C. McGraw		4.38
Furbush Printing Co.		2.50
Allyn & Bacon		60.23
American Book Co.		6.89
Scott, Foresman & Co.		2.91
Graves Typewriter Co.		3.50
Bangor Office Supply Co.		4.55
Arlo Publishing Co.		7.09

Gledhill Bros., Inc.	18.45	
Arthur Tarbell	17.85	
The Papercrafters	61.64	
News Map of the Week Inc. . .	8.25	
The Frontier Press Co.	4.06	
So. Western Publishing Co. . .	26.72	
Royal Typewriter Co.	44.00	
Vital Speeches	13.00	
C. H. Grant	1.00	
Central Scientific Co.	83.79	
		<hr/>
		\$4,966.91
Balance		<hr/>
		\$414.82

INCIDENTALS

Receipts

Appropriation	\$200.00
-------------------------	----------

Expenditures

Gledhill Bros. Inc.	\$44.60	
Fellowship Press	10.00	
Archie Annis	7.00	
Bernice Mosher	25.00	
Ginn & Co.	9.71	
Milton Bradley Co.	3.90	
J. L. Hammett Co.	32.53	
American Book Co.	17.34	
Frank Atwood	5.00	
The Paper Crafters	26.81	
Maine Public Health Association	1.05	
Edward E. Babb & Co.	8.02	
City of Bangor	3.00	
Claude Kimball	6.00	
		<hr/>
		\$199.96
Balance		<hr/>
		\$.04

REPAIRS

Receipts

Appropriation	\$900.00
-------------------------	----------

Expenditures

Albion Saunders	\$86.39
Claude Kimball	97.85
Walter Pendleton	91.75
N. H. Bragg & Sons	7.95
Sears Roebuck & Co.	22.17
P. E. Severence	40.25
Dunham Hanson Co.	9.43
R. B. Dunning & Co.	1.40
City of Bangor	50.00
L. I. Leathers	2.00
Maurice Overlock	45.00
Ivan Hunt	19.25
Alvah Saunders	2.00
Bangor Furniture Co.	24.75
Over-draft 1939-40	225.72
Clarion Kineo Supply Co.	1.35
Acme Mfg. Co.	190.00
E. P. Bishop . . . . .	.67
Total	\$917.93
Balance	\$17.93

AGRICULTURE

Receipts

Balance, 1939-40	\$46.85
Appropriation	700.00
State	704.80
State Traveling expense	65.00
Total	\$1,516.65

Expenditures

Wendell Smith, salary	\$1,255.56
Wendell Smith, traveling	155.54
Milton Bradley Co.	21.53
Bangor Furniture Company	13.50
J. B. Lippincott Company	18.28
<hr/>	
Total	\$1,464.41
<hr/>	
Balance	\$52.24

RECOMMENDATIONS FOR COMING YEAR

Common Schools	\$5,500.00
High School	3,600.00
Repairs	1,000.00
Agriculture	1,000.00
School Incidentals	200.00

TEACHERS

High School Principal	Lawrence W. Dwyer
High School Assistant	Raymond S. Willett
Commercial Teacher	Bertha Myers
Agriculture	Wendell S. Smith
Grade VII & VIII, Spring	Helen McCully
Grades VII & VIII, fall and winter	Irene Tuttle
Grades VII & VIII, fall and winter	Barbara Hood
Hermon Pond	Louida Miller
North Hermon	Lynne Ellingwood
Hermon Corner	Tena Felker
No. Maine Junction, spring	Alice Goodell
No. Maine Junction, fall and winter	Edna Lassell
Leathers Corner, spring	Edna Lassell
Leathers Corner, fall and winter	Elizabeth Snow
Burnett School, spring	Elizabeth Snow
Burnett School, fall and winter	Alice Goodell
Snow Corner	Harriett Goodspeed
Coldbrook School	Emery L. Leathers
Webber School	Laverna Patten

At the end of the school year there was one resignation, that of Miss McCully who had been teaching grades VII and VIII in the six-year high school. Most of the time Miss McCully had around forty-five pupils in these two grades, and it became apparent that the teaching load was too heavy for one teacher. As a large seventh grade was to enter in the fall, the number would be further increased, bringing the enrolment to around fifty-five. With these things in mind, we decided to hire two teachers for these grades, Mrs. Tuttle, a graduate of Bridgewater Teachers College and Miss Hood, a graduate of Salem Teacher's College. Both hold B. S. E. degrees. Miss Hood's work is all in grades VII and VIII, and Mrs. Tuttle teaches in grades VII, VIII and IX, Grade IX being the Freshman year in high school. For this reason Mrs. Tuttle's salary is pro-rated, a part listed in the financial statement under elementary schools and a part in the secondary department.

Most of the teachers are residents of Hermon and have taught a long time in this town. As a result they are fully aware of the needs of the children individually and the conditions under which they are working. For these reasons these town teachers are more interested in their work and are able to accomplish more for their pupils than those teachers who come to us from other towns, and who plan to stay only until they can locate something better elsewhere. Our teachers are well-trained, loyal and efficient and are doing a splendid piece of work.

Schools are well equipped with textbooks and supplies. We could use more geographies in grade VII, but these books cover the nations beyond seas and as geographical boundaries are changing so rapidly, it seems almost like a waste of money to buy them at this time. Each year we make small contributions to the libraries but we still need reference books, maps and globes. "Handwriting for Expression" has been introduced into the grades and is bringing satisfactory results.

The school lunches have been supplemented by federal surplus commodities which have been furnished free to the schools. These have consisted of fresh fruit, dried fruit, canned fruit,

canned milk, cereals, eggs, bacon and ham. Fresh vegetables may be had, but located, as we are, in a farming community, we did not ask for them. In the future, I think it would be a good plan to have them as there does not seem to be, in some cases, a variety of fresh vegetables in the homes. It is hardly possible to over-estimate the value of these lunches. They have, in some instances, changed the attitude of the school, making discipline easier, and increasing perceptibly the efficiency of work. I want to take this opportunity to thank the teachers who, in spite of their many other cares, and duties, have found time to prepare this food.

An appropriation of \$900 was made for repairs but from this fund an over draft of \$225 from last year had to be paid. Major repairs consisted of shingling the Colbrook building, installing lights at North Hermon, and buying used desks from Bangor and getting another room ready for a larger enrolment in the high school. We have also purchased a fire-escape for the high school building but at the time this is being written it has not been put up. We have tried to be economical but in spite of this, we seem to have over drawn our appropriation to the extent of \$17.93. Mr. Lyseth, from the state department of education recommends that the gymnasium be finished as soon as possible. He definitely indicates that the wall finish should be a high density board instead of the material now used.

The six year high school, now in its second year, is bringing results far beyond what we could reasonably expect in so short a time. The students seem happy and the standard of work is constantly becoming higher. The individual teachers possess tact, intelligence and personality, qualities which the teaching profession definitely calls for. Under the capable leadership of Prin. Dwyer, they are doing an excellent job. Discipline, for the time being, at least, has ceased to be a major problem, and since this is so, the teachers can give their time, without interruption, to instruction.

The course in agriculture and the commercial course are still popular because, without doubt, they have practical value. Mr. Lyseth, director of secondary education, visited the school re-

cently and expressed the hope that we would soon be able to introduce a course in home economics. For a further and more detailed account of high school activities I refer you to Prin. Dwyer's report.

At this time I will attempt a brief explanation of the state school fund as I understand it. According to a letter received from Mr. B. E. Packard, State Commissioner of Education, "The income for the state school fund is derived from $3\frac{1}{3}$ mill tax on the assessed valuation of the state, the interest on the permanent school fund, and one-half the tax on savings banks and trust companies." In 1932, according to Commissioner Packard's letter, there was a net amount of \$2,717,440 to be allocated to the various municipalities of the state on the basis of teaching positions, school census and aggregate attendance. Since 1932, there has been a shrinkage in the income of the state school fund occasioned by the large reduction in the amount of the state valuation, the reduction in the amount of income from tax or savings banks and trust companies, and the reduction in the income of the permanent school fund. The net amount to be distributed to the towns throughout the state in 1940 was \$2,221,954 as compared to \$2,717,440 in 1932.

The statutes state that this amount shall be allocated on the basis, of \$100 for each teaching position, \$3 per census child and the remainder to be distributed in the basis of aggregate attendance. Last year \$100 was allocated for each teaching position, but, because of the decrease in the state school fund, only \$1.65 was allocated per census child, and nothing for aggregate attendance.

This winter bills have been introduced in the legislature providing for the allocation of \$3 for each child of census age and one and one-half cents per child per day on the basis of aggregate attendance. Last year the school census of Hermon was 441 and the aggregate attendance was 56,995. If these bills should become laws, the amount we received from the state would be increased by approximately \$1250 according to my estimate. What effect, if any, this would have in the amount of equalization money we receive, I am unable to say.

During the past year work in our schools has been most pleasant. To the members of the superintending school committee and to the municipal offices who have shown a continued spirit of loyalty and helpfulness. I express my sincere appreciation. To the teachers, parents, and the children who have worked together, and with me so harmoniously, I extend my thanks. Their efforts have helped to make this a successfully and happy year.

Respectfully submitted,

C. H. GRANT,

REPORT OF PRINCIPAL OF HIGH SCHOOL

Education has never confronted such vast problems as it faces today. As more and more attention is being focused on national defense, those of us interested in education must be alert to its needs and thus guarantee that encouragement and support for public education will not be diminished. In this crisis education must lead, not follow. Demands will be made upon our schools for skilled hands, trained minds, and an enlightened attitude toward the world and its problems. These aims must be achieved if all we hold dear and all that we have inherited from the struggles of the past are to be preserved. Democracy is on trial. Is it worth saving? How shall we guarantee its further existence? Thomas Jefferson once said, "The basic purpose of the public schools is to teach people to live in a democracy." Are not these enduring words the answer to our problem?

Hermon High School is completing a successful year. The six-year high school is no longer an experiment; it is a working, vital unit of education. It has been approved by all leading authorities in the field and has been recommended by our own state department of education. Locally, its achievements have exceeded our most optimistic expectations. This statement could not be made if we had not had the cooperation of all the townspeople, the school board, the superintendent, and the teachers. They have all been fine.

Since our schools exist primarily for study, I am proud to point out the scholastic record of our student body. Over one third of our students have been on the honor roll at times this year. This year's graduating class has a scholastic average of over 83%, truly a remarkable achievement. A good indication of a school's standing is the number of students who go on to higher education or advanced training. During the past few years the following institutions of advanced training have been attended by our students: University of Maine, Providence

Bible Institute, Beal's Commercial College, Maine School of Commerce, Gilman Commercial School, Colorado School of Mines, Eastern Maine General Hospital, Belfast Hospital, Memorial Hospital, Washington, D. C., and others. Most of those who have graduated have desirable positions and those in attendance are doing creditable work. As an example, it is interesting to note that at the U. of M. Marie Brown was able, because of her intelligence and training, to enter an advanced course in English, and that Arthur Dole's name appears regularly on the Dean's List.

Within our school we have tried to recognize that each child is different and has different interests, abilities, and needs. Consequently, we have tried to develop the individual personality by including such devices as assemblies, clubs, meaningful home room periods, and a regulated athletics-for-all program in our schedule. The main object of these activities is to develop the individual student in mind and body and to enable him to get along better with his associates.

I wish to include in this report an account of the work that my colleagues are doing. Our commercial, agriculture, and science programs are carefully planned and our students have an excellent opportunity for training in these fields. Mrs. Myers, Mr. Smith, and Mr. Willett have done a good job. Mrs. Tuttle and Miss Hood are responsible for the successful work in the lower years of the high school. We were indeed fortunate to secure their services.

There are many things I would like to tell you about the high school, but I shall close by thanking you people who make it possible and by urging you to visit us.

Respectfully submitted,

L. W. DWYER,